

## VALUE OF MEALS AND LODGING

YEAR	MAXIMUM TAXABLE WAGE BASE		MAXIMUM UI TAX %		ETT	DI TAX %	DI ELECT. COVERAGE		VALUE OF MEALS*				
	UI	DI	Unrated	Rated			Qtrly. Wages	Tax %	Day	Br.	Lu.	Di.	Unid.
1998	7,000	31,767	3.4	5.4	0.1	0.5	***	2.56	7.35	1.60	2.25	3.50	2.55
1997	7,000	31,767	3.4	5.4	0.1	0.5	***	2.70	7.10	1.55	2.15	3.40	2.45
1996	7,000	31,767	3.4	5.4	0.1	0.8	***	2.21	6.90	1.50	2.10	3.30	2.40
1995	7,000	31,767	3.4	5.4	0.1	1.0	***	3.08	6.75	1.45	2.05	3.25	2.35
1994**	7,000	31,767	3.4	5.4	0.1	1.3	7942***	3.30	6.60	1.45	2.00	3.15	2.30
1993**	7,000	31,767	3.4	5.4	0.1	1.3	7942	3.02	6.40	1.40	1.95	3.05	2.20
1992*	7,000	31,767	3.4	5.4	0.1	1.25	7942	2.50	6.25	1.35	1.90	3.00	2.15

\* The rates of value of meals and lodging for 1991 were in effect until July 9, 1992, and the rates established by regulation for 1992 are in effect from July 10, 1992 forward.

\*\* The rates of value of meals and lodging for 1993 were in effect until March 1, 1994, and rates established by regulation for 1994 are in effect from March 2, 1994 forward.

\*\*\* Effective July 1, 1994, the DI Elective Coverage quarterly wages are the greater of \$1,150 or one-fourth of the profit shown on the individual's IRS Schedule SE, as reported on or before April 15 of the preceding tax year (i.e., on the 1995 IRS schedule for 1997).

	VALUE OF LODGING	
	(Max. Per Month)	(Min. Per Week)
1998	\$681	\$22.10
1997	\$666	\$21.60
1996	\$662	\$21.45
1995	\$659	\$21.35
1994	\$655	\$21.25
1993	\$648	\$21.00
1992	\$634	\$20.60

**NOTE:** Lodging: (66 2/3 percent ordinary rental value, but not to exceed the above Max. or be less than the above Min.) These values apply to nonmaritime employees only.